

## Exhibit 300 (BY2009)

PART ONE	
OVERVIEW	
1. Date of Submission:	2007-09-10
2. Agency:	015
3. Bureau:	45
4. Name of this Capital Asset:	Financial Management Information Systems (FMIS)
5. Unique Project Identifier:	015-45-01-01-01-2425-00
6. What kind of investment will this be in FY2009?	
Mixed Life Cycle	
7. What was the first budget year this investment was submitted to OMB?	
FY2001 or earlier	
8. Provide a brief summary and justification for this investment, including a brief description of how this closes in part or in whole an identified agency performance gap.	
<p>The purpose of this business case is to request funds to maintain and enhance the Financial Management Information System (FMIS). This system supports the IRS strategic goal to manage the US Government's finances effectively and contributes to enforcement of the tax law by providing detailed taxpayer transaction information. FMIS supplies data used to prepare the IRS' Custodial Financial Statements and respond to ad hoc requests by Treasury, OMB, Congress and other Government Agencies. FMIS custodial systems are identified for enhancement in accordance with the Office of Federal Financial Management (OFFM) PMA initiatives to improve financial reporting and strengthen internal controls. Recent legacy systems, Automated Quarterly Excise Tax Listing (AQETL) and Custodial Audit Support Tracking System (CASTS) have been added to this investment because of their relationship to the preparation of the Financial Statement. GAO has identified specific gaps in the internal control processes within the IRS and the funds will be used to close those gaps in the most efficient way. Development of the Custodial Detail Database (CDDDB) with trace id function will allow users to obtain subledger details for each summarized transaction from the Custodial General Ledger (called IRACS). Lack of subsidiary ledger creates intensive manual workarounds to obtain approximate details to reconcile accounts and opens the door for fraud, inadvertent errors or lost funds. Additional remedial actions to eliminate the manual workarounds, funded by future investments in FMIS, will reduce the material weaknesses in IRS financial reporting to a reportable condition. CDDDB will also enable IRS to generate more timely and reliable financial reports by combining data from existing IRS systems into the Business Performance Management System (BPMS). BPMS will build pre-defined reports and data models to allow more in-depth and comprehensive analysis of data that is not readily accessible to users today. Improvements in the FMIS system will directly aid in the collection of back taxes and enforcement of the tax law by providing efficient access to detailed taxpayer data from the system. Ability to query data and trace transactions quickly will reduce issues with compliance assessment issues and write-off reclassifications bringing faster resolution to taxpayer account issues.</p>	
9. Did the Agency's Executive/Investment Committee approve this request?	
yes	
9.a. If "yes," what was the date of this approval?	
2007-08-16	
10. Did the Project Manager review this Exhibit?	
yes	
11. Project Manager Name:	
Marcus, Howard	
Project Manager Phone:	
202-283-3219	
Project Manager Email:	
Howard.Marcus@irs.gov	
11.a. What is the current FAC-P/PM certification level of the project/program manager?	

TBD	
12. Has the agency developed and/or promoted cost effective, energy-efficient and environmentally sustainable techniques or practices for this project.	
no	
12.a. Will this investment include electronic assets (including computers)?	
no	
12.b. Is this investment for new construction or major retrofit of a Federal building or facility? (answer applicable to non-IT assets only)	
no	
13. Does this investment directly support one of the PMA initiatives?	
yes	
If yes, select the initiatives that apply:	
<input type="checkbox"/> Budget Performance Integration <input type="checkbox"/> Financial Performance	
13.a. Briefly and specifically describe for each selected how this asset directly supports the identified initiative(s)? (e.g. If E-Gov is selected, is it an approved shared service provider or the managing partner?)	
Provides data to the Federal Payment Levy and Private Debt Collection Programs, which bring in millions in revenue a year. Identifies Trust Fund Recovery Penalty problems, preventing waste of collection resources. Provides timely feedback for management that is consolidated at the agency and government levels. Performance data is used to make more informed operational decisions regarding the taxpayer collection receivables to assist with the budgeting of resources to reconcile taxpayer accounts.	
14. Does this investment support a program assessed using the Program Assessment Rating Tool (PART)?	
no	
15. Is this investment for information technology?	
yes	
16. What is the level of the IT Project (per CIO Council's PM Guidance)?	
Level 2	
17. What project management qualifications does the Project Manager have? (per CIO Council's PM Guidance)	
(1) Project manager has been validated as qualified for this investment	
18. Is this investment identified as high risk on the Q4 - FY 2007 agency high risk report (per OMB memorandum M-05-23)?	
yes	
19. Is this a financial management system?	
yes	
19.a. If yes, does this investment address a FFMIA compliance area?	
yes	
19.a.1. If yes, which compliance area:	
(1) Compliance with federal financial management systems requirements; (2) Compliance with federal accounting standards; and (3) Compliance with the United States Government Standard General Ledger (USGL) at the transaction level.	
19.b. If yes, please identify the system name(s) and system acronym(s) as reported in the most recent financial systems inventory update required by Circular A11 section 52.	
Financial Management Information System (FMIS)	
20. What is the percentage breakout for the total FY2008 funding request for the following? (This should total 100%)	
Hardware	0
Software	0
Services	99
Other	1

21. If this project produces information dissemination products for the public, are these products published to the Internet in conformance with OMB Memorandum 05-04 and included in your agency inventory, schedules and priorities?

n/a

22. Contact information of individual responsible for privacy related questions.

Name

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Title

Management and Program Analyst

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23. Are the records produced by this investment appropriately scheduled with the National Archives and Records Administration's approval?

yes

24. Does this investment directly support one of the GAO High Risk Areas?

yes

### SUMMARY OF SPEND

1. Provide the total estimated life-cycle cost for this investment by completing the following table. All amounts represent budget authority in millions, and are rounded to three decimal places. Federal personnel costs should be included only in the row designated Government FTE Cost, and should be excluded from the amounts shown for Planning, Full Acquisition, and Operation/Maintenance. The total estimated annual cost of the investment is the sum of costs for Planning, Full Acquisition, and Operation/Maintenance. For Federal buildings and facilities, life-cycle costs should include long term energy, environmental, decommissioning, and/or restoration costs. The costs associated with the entire life-cycle of the investment should be included in this report.

All amounts represent Budget Authority

	PY-1 & Earlier	PY	CY
	-2006	2007	2008
Planning Budgetary Resources	0.000	0.000	0.000
Acquisition Budgetary Resources	0.177	2.431	1.422
Maintenance Budgetary Resources	1.200	1.368	1.773
Government FTE Cost	1.091	2.064	2.424
# of FTEs	10	20	20

Note: For the cross-agency investments, this table should include all funding (both managing partner and partner agencies).

Government FTE Costs should not be included as part of the TOTAL represented.

2. Will this project require the agency to hire additional FTE's?

no

3. If the summary of spending has changed from the FY2008 President's budget request, briefly explain those changes.

The summary of spending total has not changed.

### PERFORMANCE

In order to successfully address this area of the exhibit 300, performance goals must be provided for the agency and be linked to the annual performance plan. The investment must discuss the agency's mission and strategic goals, and performance measures (indicators) must be provided. These goals need to map to the gap in the agency's strategic goals and objectives this investment is designed to fill.

*They are the internal and external performance benefits this investment is expected to deliver to the agency (e.g., improve efficiency by 60 percent, increase citizen participation by 300 percent a year to achieve an overall citizen participation rate of 75 percent by FY 2xxx, etc.). The goals must be clearly measurable investment outcomes, and if applicable, investment outputs. They do not include the completion date of the module, milestones, or investment, or general goals, such as, significant, better, improved that do not have a quantitative measure.*

*Agencies must use the following table to report performance goals and measures for the major investment and use the Federal Enterprise Architecture (FEA) Performance Reference Model (PRM). Map all Measurement Indicators to the corresponding Measurement Area and Measurement Grouping identified in the PRM. There should be at least one Measurement Indicator for each of the four different Measurement Areas (for each fiscal year). The PRM is available at [www.egov.gov](http://www.egov.gov). The table can be extended to include performance measures for years beyond FY 2009.*

	Fiscal Year	Strategic Goal Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Planned Improvement to the Baseline	Actual Results
1	2006	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Provide detailed transactions from CDDB (the subsidiary ledger) to support the general ledger.	0%	Increase baseline detailed transaction records to 20%.	Completed. Release 1.1 implemented 3/1/2006 adds TFRP/UA records to the CDDB database and provides 20% detail support.
2	2006	Manage the U.S. Government's Finances Effectively	Customer Results	Accuracy of Service or Product Delivered	Provide 100% of TFRP/UA records (CDDB Phase I) for the annual financial audit.	0%	100% TFRP/UA records provided.	Completed. Reviewed data and informed GAO on 6/1/2006 of decision to CDDB UA data for FY 2006 audit.
3	2006	Manage the U.S. Government's Finances Effectively	Processes and Activities	Errors	Provide quarterly reports to the Business Operating Divisions (BODs) on TFRP accounts validating TFRP cross referencing information and reduce the number of erroneous cross references.	40% erroneous cross references.	Reduce erroneous cross references to 25%.	Completed. Erroneous cross references reduced to 27%.
4	2006	Manage the U.S. Government's Finances Effectively	Customer Results	Accuracy of Service or Product Delivered	Provide GAO with 100% of TFRP/UA subsidiary ledger files for the annual audit that support an accurate accounting for	0% support records provided.	100% TFRP/UA support records provided.	Passed. Reviewed data and informed GAO on 6/1/2006 of decision to CDDB UA data for FY 2006 audit.

					TFRP/UA and reconcile to the summary records in the general ledger.			
5	2006	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Reduce the number of reclassifications of taxes receivable for UAs based on CDDDB Phase I data. Provide a report at least quarterly showing the actual reclassifications.	0% reduction. Baseline \$ amount average for 3 years for compliance assessments is \$3.27B and for write-offs is \$13.775B.	Reduce compliance assessments and write-off reclassification s by 30% to \$2.29B and \$9.6B respectively.	In progress. CDDDB Release 1 (TFRP/UA analysis) implemented 3/1/2006. Requirements for listing that will be provided to the business unit finalized on 6/25/2006.
6	2006	Manage the U.S. Government's Finances Effectively	Technology	Improvement	Reuse CAP equipment for CDDDB to reduce acquisition costs and procurement activities.	0%	100%	Completed. Received MOU dated 6/7/2005 allowing CDDDB to reuse CAP hardware.
7	2006	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Receive a clean financial statement audit opinion for FY05.	Unqualified audit opinions for revenue accounts from FY97 - FY05. System changes are quantified to tax law changes. All trust funds and other associated custodial reports must meet the GAO auditing requirements for the clean opinion.	A Pass/Fail Outcome.	Pass. 100% Completion. Received a clean audit opinion on FY05 financial statements from GAO November 2005.
8	2006	Manage the U.S. Government's Finances Effectively	Processes and Activities	Compliance	Determine and implement changes needed in FMIS as CADE input financial data gradually replaces legacy systems.	FMIS currently receives CADE transactions on a weekly basis.	Maintain FMIS input capability from CADE as CADE capacity and processing increases in 2006. This is needed to produce reports and data for a clean audit.	Complete. FMIS and CDDDB are receiving weekly files from CADE.
9	2006	Manage the U.S.	Mission and Business	Reporting and Information	Accurate reports for	Prior year reports.	Improved Excise Tax	Improved Excise Tax

		Government's Finances Effectively	Results		Treasury and other government agencies.		Certification Process by AQETL enhancement. Produce timely monthly, quarterly and interim reports. Data will be accurate and timely for support of the financial statement. Compensating procedures will be used where needed.	Certification Process by AQETL enhancement completed ahead of schedule - FY05. Achieved.
10	2007	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Receive a clean financial statement audit opinion for FY06.	Pass. From FY 1997-2006, the IRS achieved unqualified opinions	A Pass/Fail outcome.	Pass. 100% Completion. Received a clean audit opinion on FY06 financial statements from GAO November 2006.
11	2007	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Increase the amount of Trust Fund Recovery Penalty (TFRP) inventory financially classified by \$1.6B per year.	\$11.2B of Financially Classified TFRP records	\$12.6 B	X- results obtained annually- 11/30/2007
12	2007	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Provide detailed transactions from CDDDB (the subsidiary ledger) for Electronic Federal Tax Payment System [EFTPS] records) to support the general ledger.	20%	40%. Increase baseline detailed transaction records to 40%.	X- results obtained annually- 11/30/2007
13	2007	Manage the U.S. Government's Finances Effectively	Technology	Improvement	Migrate to a relational database from a flat file system to conform to standards and guidelines established in the IRS' Enterprise Architecture.	20% of records migrated.	40%. Increase records migrated to 40%.	X- results obtained annually- 11/30/2007
14	2007	Manage the U.S.	Processes and Activities	Errors	Provide quarterly data	27% erroneous	15%. Reduce erroneous cross	X- results obtained

		Government's Finances Effectively			to the Operating Divisions (BODs) on TFRP accounts validating TFRP cross referencing information and reduce the number of erroneous cross references.	cross references.	references to 15%.	annually- 11/30/2007
15	2007	Manage the U.S. Government's Finances Effectively	Processes and Activities	Errors	Increase the percentage of identified Trust Fund Recovery (TFRP) duplicates by 8% per year.	0% of TFRP cases	8%	X- results obtained annually- 11/30/2007
16	2007	Manage the U.S. Government's Finances Effectively	Customer Results	Accuracy of Service or Product Delivered	Provide accurate financial reports for Treasury and other government agencies.	100% Prior year reports.	100%. Produce monthly rpts within 6 business days, qtrly and interim rpts within 15 business days, annual rpts by November 15th. Data will be accurate and timely for support of the financial statement.	100% monthly and quarterly. Annual results obtained 11/30/2007
17	2008	Manage the U.S. Government's Finances Effectively	Customer Results	Accuracy of Service or Product Delivered	Provide GAO with CDDB Release II.A data (detailed sub-ledger files EFTPS receipts and reconcile them to summary records in the general ledger).	0% EFTPS support records provided.	100% EFTPS support records provided.	x- results obtained annually - 11/30/2008
18	2008	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Increase percentage of records reconciled from the CDDB detailed subsidiary ledger records with the general ledger from 20% to 40%.	20% of records reconciled.	40%. Increase records reconciled to 40%.	x- results obtained annually - 11/30/2008
19	2008	Manage the U.S. Government's Finances	Customer Results	Accuracy of Service or Product Delivered	Provide GAO with files containing 80% of detailed	0% detailed support provided.	80%. Increase detailed support provided to 80%	x- results obtained annually - 11/30/2008

		Effectively			transactions that support the annual financial audit, contain 100% of confirmed disbursement information from FMS, and reconcile 100% of CDDB's detailed records to the posted master file records.			
20	2008	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Provide detailed transactions from CDDB (the subsidiary ledger) for Electronic Federal Tax Payment System [EFTPS] records) to support the general ledger.	20%	80%. Increase baseline detailed transaction records to 80%.	x- results obtained annually - 11/30/2008
21	2008	Manage the U.S. Government's Finances Effectively	Processes and Activities	Errors	Reduce the number of reclassifications of taxes receivable for UAs based on CDDB Phase I data. Provide a report at least quarterly showing the actual reclassifications.	45% from original baseline (compliance assessments: \$1.8B and write-offs: \$7.58 B )	Reduce compliance assessments and write-off reclassifications by 55% from original baseline to \$1.4B and \$6.2 B respectively.	x- results obtained annually - 11/30/2008
22	2008	Manage the U.S. Government's Finances Effectively	Technology	Improvement	Migrate to a relational database from a flat file system to conform to standards and guidelines established in the IRS' Enterprise Architecture.	20% of records migrated.	80%. Increase records migrated to 80%.	x- results obtained annually - 11/30/2008
23	2008	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Receive a clean financial statement audit opinion for FY 07.	Pass. From FY 1997-2006, the IRS achieved unqualified opinions	A Pass/Fail outcome.	Pass/fail as of Nov 07
24	2008	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Provide required financial reports for Treasury and other	100% Prior year reports.	100%. Produce monthly rpts within 6 business days, qtrly and	monthly, quarterly and annually



					government agencies.		interim rpts within 15 business days, annual rpts by November 15th. Data will be accurate and timely for support of the financial statement.	
25	2008	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Update CDDB detailed subsidiary ledger records with 100% of confirmed disbursement records information from master file (CDDB Release 3)	0% contain FMS data.	100% contain FMS confirmation data.	x- results obtained annually - 11/30/2008
26	2008	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Increase the amount of Trust Fund Recovery Penalty (TFRP) inventory financially classified by \$1.6B per year.	\$11.2B of Financially Classified TFRP records	\$14.2 B	x- results obtained annually - 11/30/2008
27	2008	Manage the U.S. Government's Finances Effectively	Processes and Activities	Errors	Increase the percentage of identified Trust Fund Recovery (TFRP) duplicates by 8% per year.	0% of TFRP cases	8%	x- results obtained annually - 11/30/2008
28	2009	Manage the U.S. Government's Finances Effectively	Customer Results	Accuracy of Service or Product Delivered	Provide GAO with files containing 90% of the posted, detailed transactions that support the annual financial audit, contain 100% of the confirmed disbursement information from master file, and reconcile 100% of master file posted records to the CDDB.	80% detailed support provided.	90%. Increase detailed support to 90%.	x
29	2009	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Provide 90% of the detailed transactions from CDDB (the subsidiary ledger) to	80%	90%. Increase baseline detailed transaction records to 90%.	x

					support the general ledger. (As required by GAO-06-137 (IRS' FY 2005 & 2004 Financial Statements), to comply with the Federal Financial Manager's Integrity Act.)			
30	2009	Manage the U.S. Government's Finances Effectively	Technology	Improvement	Migrate 90% of posted transaction detail records to a relational database from a flat file system to conform to standards and guidelines established in the IRS' Enterprise Architecture.	80% of records migrated.	90%. Increase records migrated to 90%.	x
31	2009	Manage the U.S. Government's Finances Effectively	Processes and Activities	Compliance	Provide 90% of the posted, detailed transactions to support the IRACS general ledger and 100% of the confirmed disbursement information from master file to comply with accounting standards.	80%	90%. Increase baseline detailed transaction records to 90%.	x
32	2009	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Receive a clean financial statement audit opinion for FY 08.	Pass. From FY 1997-2006, the IRS achieved unqualified opinions	A Pass/Fail outcome.	x
33	2009	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Provide required financial reports for Treasury and other government agencies.		100%. Produce monthly rpts within 6 business days, qtrly and interim rpts within 15 business days, annual rpts by November 15th. Data will be accurate and timely for support of the financial	x

							statement.	
<b>34</b>	2009	Manage the U.S. Government's Finances Effectively	Customer Results	Accuracy of Service or Product Delivered	Implement 100% of CDDB releases and provide 98% of refunds payable to support the financial audit.	0% of Phase IV	Provide GAO with CDDB Phase IV information to support the annual financial audit (implementation of frozen credit database segment.)	x
<b>35</b>	2010	Manage the U.S. Government's Finances Effectively	Customer Results	Accuracy of Service or Product Delivered	Provide GAO with files containing 95% of detailed transactions that support the annual financial audit, contain 98% of confirmed disbursement information from master file, and reconcile 98% of the detail records to posted master file records.	90% detailed support provided.	Increase detailed support to 95%.	x
<b>36</b>	2010	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Provide 95% of posted detail transactions from CDDB (the subsidiary ledger) to support the general ledger. (As required by GAO-06-137 (IRS's FY 2005 & 2004 Financial Statements), to comply with the Federal Financial Manager's Integrity Act.)	90%	Increase baseline detailed transaction records to 95%.	x
<b>37</b>	2010	Manage the U.S. Government's Finances Effectively	Technology	Improvement	Migrate 95% of the supporting detailed transaction records to a relational database from a flat file system to conform to standards and guidelines	90% of records migrated.	Increase records migrated to 95%.	x

					established in the IRS' Enterprise Architecture.			
38	2010	Manage the U.S. Government's Finances Effectively	Processes and Activities	Compliance	Provide 90% of the posted, detailed transactions to support the IRACS summary general ledger and 100% of the confirmed disbursement information from master file to comply with accounting standards.	90%	Increase baseline detailed transaction records to 95%.	x
39	2010	Manage the U.S. Government's Finances Effectively	Mission and Business Results	Reporting and Information	Receive a clean financial statement audit opinion for FY 09.	Pass. From FY 1997-2006, the IRS achieved unqualified opinions	A Pass/Fail outcome.	x

EA
<i>In order to successfully address this area of the business case and capital asset plan you must ensure the investment is included in the agency's EA and Capital Planning and Investment Control (CPIC) process, and is mapped to and supports the FEA. You must also ensure the business case demonstrates the relationship between the investment and the business, performance, data, services, application, and technology layers of the agency's EA.</i>
1. Is this investment included in your agency's target enterprise architecture?
yes
2. Is this investment included in the agency's EA Transition Strategy?
yes
2.a. If yes, provide the investment name as identified in the Transition Strategy provided in the agency's most recent annual EA Assessment.
FMIS
3. Is this investment identified in a completed (contains a target architecture) and approved segment architecture?
yes
3.a. If yes, provide the name of the segment architecture as provided in the agency's most recent annual EA Assessment.
Enterprise Transition Plan, Volume 1: Enterprise Transition Strategy (IRS)
4. Identify the service components funded by this major IT investment (e.g., knowledge management, content management, customer relationship management, etc.). Provide this information in the format of the following table. For detailed guidance regarding components, please refer to <a href="http://www.whitehouse.gov/omb/egov/">http://www.whitehouse.gov/omb/egov/</a> .
Component: Use existing SRM Components or identify as NEW. A NEW component is one not already identified as a service component in the FEA SRM.
Reused Name and UPI: A reused component is one being funded by another investment, but being used by this investment. Rather than answer yes or no, identify the reused service component funded by the other investment and identify the other investment using the Unique Project Identifier (UPI) code from the OMB Ex 300 or Ex 53 submission.
Internal or External Reuse?: Internal reuse is within an agency. For example, one agency within a department is reusing a service component provided by another agency within the same department. External reuse is one agency within a department reusing a service component provided by another agency in another department. A good example of this is an E-Gov initiative service being reused by multiple organizations across the federal government.
Funding Percentage: Please provide the percentage of the BY requested funding amount used for each service component listed in the table. If external, provide the funding level transferred to another agency to pay for the service.

	Agency Component Name	Agency Component Description	Service Type	Component	Reused Component Name	Reused UPI	Internal or External Reuse?	Funding %
1	Tax Account Management Business Logic	Provides GAO with financial accounting information relative to taxpayer remittances, refunds, credits, etc.	Data Management	Data Exchange			No Reuse	80
2	Billing and Accounting	Mathematical functions and algorithms are used to select samples for the GAO Audit	Financial Management	Billing and Accounting			No Reuse	20

5. To demonstrate how this major IT investment aligns with the FEA Technical Reference Model (TRM), please list the Service Areas, Categories, Standards, and Service Specifications supporting this IT investment.

FEA SRM Component: Service Components identified in the previous question should be entered in this column. Please enter multiple rows for FEA SRM Components supported by multiple TRM Service Specifications.

Service Specification: In the Service Specification field, Agencies should provide information on the specified technical standard or vendor product mapped to the FEA TRM Service Standard, including model or version numbers, as appropriate.

	SRM Component	Service Area	Service Category	Service Standard	Service Specification (i.e., vendor and product name)
1	Data Exchange	Service Access and Delivery	Service Requirements	Legislative / Compliance	IBM DB2
2	Data Exchange	Service Access and Delivery	Service Transport	Service Transport	SQL Comshare, Decision web
3	Data Exchange	Service Platform and Infrastructure	Software Engineering	Software Configuration Management	CA ENDEVOR
4	Data Exchange	Component Framework	Data Management	Reporting and Analysis	Comshare IBM DB2, Decision Web
5	Data Exchange	Service Platform and Infrastructure	Software Engineering	Test Management	Customized Code
6	Billing and Accounting	Service Platform and Infrastructure	Software Engineering	Test Management	Customized Code

6. Will the application leverage existing components and/or applications across the Government (i.e., FirstGov, Pay.Gov, etc)?

no

## PART TWO

### RISK

You should perform a risk assessment during the early planning and initial concept phase of the investment's life-cycle, develop a risk-adjusted life-cycle cost estimate and a plan to eliminate, mitigate or manage risk, and be actively managing risk throughout the investment's life-cycle.

Answer the following questions to describe how you are managing investment risks.

1. Does the investment have a Risk Management Plan?
yes
1.a. If yes, what is the date of the plan?
2007-05-07
1.b. Has the Risk Management Plan been significantly changed since last year's submission to OMB?
no
3. Briefly describe how investment risks are reflected in the life cycle cost estimate and investment schedule:
Cost and schedule estimates for risks are included in all customer work request responses.
<b>COST &amp; SCHEDULE</b>
1. Does the earned value management system meet the criteria in ANSI/EIA Standard 748?
no
2. Is the CV% or SV% greater than $\hat{A} \pm 10\%$ ?
no
3. Has the investment re-baselined during the past fiscal year?
no